

HOUSE BILL 3823

By Maddox

AN ACT to amend Tennessee Code Annotated, Section 67-6-102 and Section 67-6-329, relative to exemption from sales and use taxes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-102, is amended by adding the following language as a new, appropriately designated subdivision:

() "Energy Star Qualified Product" means a product that meets the energy efficient guidelines set by the United States Environmental Protection Agency and the United States Department of Energy that are authorized to carry the Energy Star label. Covered products are those listed at www.energystar.gov or successor address.

SECTION 2. Tennessee Code Annotated, Section 67-6-329(a), is amended by adding the following language as a new, appropriately designated subdivision:

() Compact fluorescent light fixtures or compact fluorescent light bulbs that meet the definition of an "Energy Star Qualified Product" in § 67-6-102, if purchased by the consumer solely for household use.

SECTION 3. This act shall take effect July 1, 2008, the public welfare requiring it.